

**CLAIM FOR REDUCTION OF ASSESSMENT
DUE TO DESTROYED REAL OR PERSONAL PROPERTY
OR LOSS OF VALUE IN A DECLARED DISASTER AREA – RCW Chapter 84.70**

This is to notify the King County Assessor that I hereby claim relief under the provisions of RCW Chapter 84.70 and petition for adjustment to the applicable assessment and tax rolls.

<i>Taxpayer Name:</i>	<i>Property Tax Account Number:</i>
<i>Mailing Address:</i>	<i>Property Address:</i>
<i>City, State, Zip:</i>	<i>City, State, Zip:</i>
<i>Mo/Day/Year of Destruction:</i>	<i>Daytime Phone Number:</i>
<i>Description of Destroyed Property:</i>	
<i>Cause:</i>	
<i>Date Signed:</i>	<i>Taxpayer's Signature or <input type="checkbox"/> by Assessor</i>

THIS BOX FOR ASSESSOR'S USE ONLY

- ☐ Claim qualifies.
- ☐ Claim qualifies but does not provide add'l tax relief, frozen value is lower than appraised value
- ☐ Does not qualify, because: _____

<i>APPRAISER'S DETERMINATION OF REDUCTION IN VALUE</i>	<i>Land</i>	<i>Improvements</i>
1. Assessed value of property prior to destruction: Tax roll year: _____		
2. Full market value of remaining property:		
3. Total amount of loss:		

I hereby certify my determination is in accordance with RCW 84.70.

Signed Deputy Assessor:

Date:

Printed Appraiser ID:

Approved: ☐ Senior Appraiser ☐ Admin.

Initials:

NOTICE TO TAXPAYER: File this claim with the King County Department of Assessments, 500 4th Avenue, ADM-AS-709F, Seattle, WA 98104-2384, within three years after the date of destruction or loss of value. Please call Exemptions @ 206-296-5151 with any questions regarding this form. To inquire about the availability of this form in an alternate format, please call 206-205-6900.

Please attach copies of destruction reports, contractor estimates or other documentation to assist our appraisers in determining value loss.

If you disagree with the appraiser's determination, you may appeal by signing below and sending a copy of this form to the King County Board of Equalization, 510 King County Administration Building, 500 4th Avenue, Seattle, WA 98104-2384 within sixty (60) days of the mailing date of this notice.

I disagree with the Assessor's determination and hereby request a hearing with the Board of Equalization. Please send me the necessary petition forms.

Date: _____ Taxpayer's Signature: _____

**INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR REDUCTION OF ASSESSMENTS
AND THE ABATEMENT OF TAXES RESULTING FROM DESTRUCTION OF
PROPERTY OR LOSS OF VALUE IN A DECLARED DISASTER AREA**

Property Subject to Reduction and Who May Apply

Any real or personal property that has been placed upon the assessment roll as of January 1 of the assessment year in which the property was destroyed, in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than twenty (20) percent, may apply. Either the Assessor may take action on his/her own authority or the taxpayer may file a claim. No relief shall be given to any person who is convicted of arson with regard to the property for which relief is sought.

Property Subject to Abatement of Taxes

Beginning in 2005, the abatement of current year taxes no longer applies. However, if the destruction occurred in tax years 2002 through 2004 an abatement of taxes shall be made under the previous law. The amount of abatement shall be determined by calculating the taxes on the amount deducted from the assessed value for the number of days that remained in the calendar year after the date of destruction or reduction in value of the property. If taxes abated have already been paid, the amount paid shall be refunded

Application Period

An application must be filed within three years of the date of destruction or reduction in value. For property eligible for abatement for tax years 2002 through 2004, the property must be destroyed in whole or in part, or be within an area declared a federal disaster and reduced in value by more than 20 percent. Abatement of taxes levied for collection in 2005 and thereafter does not apply.

Where to Apply

Forms should be obtained from and filed with the County Assessor.

Duty of County Assessor and Treasurer

The County Assessor shall calculate the new assessed value and the amount of reduction for the abatement of taxes and notify the taxpayer of his/her determination. The County Treasurer shall calculate the amount of abatement and/or the refund of taxes, and notify the taxpayer of his/her determination.

Taxpayer May Appeal Amount of Reduction

If the taxpayer disagrees with the determination made by the County Assessor, he/she may appeal the amount of reduction to the County Board of Equalization within sixty (60) days of notification from the Assessor or July 1st of the year of reduction, whichever is later.

Replacement of Destroyed Property

If destroyed property is replaced prior to the valuation date of July 31st as contained in RCW 36.21.080(1) or RCW 36.21.090, the taxable value for that assessment year shall not exceed the value as of the appropriate valuation date.